

FYE 2009 Review - Annual Financial Report

School District: Allen County
 Audit Firm Name: Goodman & Company, P.S.C.
 Date: 1/25/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,866,151.76	2,866,151.76	0.00	2,866,150.00	1.76	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,747,673.01	-3,747,673.01	0.00	3,747,673.01	
Revenue (State) - 3XXX (Not 3900)	12,796,382.27	12,796,382.27	0.00	16,544,055.00	-3,747,672.73	
Revenue (Federal) - 4XXX	35,480.63	35,480.63	0.00	35,481.00	-0.37	
Total Revenues	15,698,014.66	19,445,687.67	-3,747,673.01	19,445,686.00	1.67	
Expenditures-Not including Transfers Out or On Behalf	15,558,386.38	15,558,386.38	0.00	19,306,057.00	-3,747,670.62	
Expenditures-On Behalf	0.00	3,747,673.01	-3,747,673.01	0.00	3,747,673.01	
Total Expenditures	15,558,386.38	19,306,059.39	-3,747,673.01	19,306,057.00	2.39	
Excess (Deficiency) of Revenues Over Expenditures	139,628.28	139,628.28	0.00	139,629.00	-0.72	
Other Financing Sources - Not Transfers In	67,742.07	67,742.07	0.00	67,742.00	0.07	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	58,761.00	58,761.00	0.00	58,761.00	0.00	
Total Other Financing Sources, Uses and Transfers	8,981.07	8,981.07	0.00	8,981.00	0.07	
Net Change in Fund Balance	148,609.35	148,609.35	0.00	148,610.00	-0.65	
Beginning Fund Balance - July 1	2,336,701.70	2,336,701.70	0.00	2,336,702.00	-0.30	
Ending Balance - June 30	2,485,311.05	2,485,311.05	0.00	2,485,312.00	-0.95	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,747,673.01	-3,747,673.01	0.00	3,747,673.01	Audit report doesn't separate by fund.
On-Behalf Expenditures by Fund	0.00	3,747,673.01	-3,747,673.01	0.00	3,747,673.01	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	125,241.45	125,241.45	0.00	125,241.00	0.45	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	923,139.06	923,139.06	0.00	923,139.00	0.06	
Revenue (Federal) – 4XXX	2,358,725.56	2,358,725.56	0.00	2,358,726.00	-0.44	
Total Revenues	3,407,106.07	3,407,106.07	0.00	3,407,106.00	0.07	
Expenditures-Not including Transfers Out and not 0280	3,465,867.07	3,465,867.07	0.00	3,465,867.00	0.07	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,465,867.07	3,465,867.07	0.00	3,465,867.00	0.07	
Excess (Deficiency) of Revenues Over Expenditures	-58,761.00	-58,761.00	0.00	-58,761.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	58,761.00	58,761.00	0.00	58,761.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	58,761.00	58,761.00	0.00	58,761.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	273,310.00	273,310.00	0.00	273,310.00	0.00	
Total Revenues	273,310.00	273,310.00	0.00	273,310.00	0.00	
Expenditures-Not including Transfers Out	273,310.00	273,310.00	0.00	0.00	273,310.00	
Total Expenditures	273,310.00	273,310.00	0.00	0.00	273,310.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	273,310.00	-273,310.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	273,310.00	-273,310.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-273,310.00	273,310.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	1,562,812.04	1,562,812.04	0.00	1,562,812.00	0.04	
Revenue (State) – 3XXX	1,175,692.00	1,175,692.00	0.00	1,175,692.00	0.00	
Total Revenues	2,738,504.04	2,738,504.04	0.00	2,738,504.00	0.04	
Expenditures-Not including Transfers Out	1,207,125.99	1,207,125.99	0.00	0.00	1,207,125.99	
Total Expenditures	1,207,125.99	1,207,125.99	0.00	0.00	1,207,125.99	
Excess (Deficiency) of Revenues Over Expenditures	1,531,378.05	1,531,378.05	0.00	2,738,504.00	-1,207,125.95	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,790,942.06	2,790,942.06	0.00	3,998,068.00	-1,207,125.94	
Total Other Financing Sources, Uses and Transfers	-2,790,942.06	-2,790,942.06	0.00	-3,998,068.00	1,207,125.94	
Net Change in Fund Balance	-1,259,564.01	-1,259,564.01	0.00	-1,259,564.00	-0.01	
Beginning Fund Balance - July 1	1,269,768.86	1,269,768.86	0.00	1,356,519.00	-86,750.14	Beginning balance differences to be determined
Ending Balance - June 30	10,204.85	10,204.85	0.00	96,955.00	-86,750.15	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	21,920.45	21,920.45	0.00	21,920.00	0.45	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	21,920.45	21,920.45	0.00	21,920.00	0.45	
Expenditures-Not including Transfers Out	787,767.18	787,767.18	0.00	485,840.00	301,927.18	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	787,767.18	787,767.18	0.00	485,840.00	301,927.18	
Excess (Deficiency) of Revenues Over Expenditures	-765,846.73	-765,846.73	0.00	-463,920.00	-301,926.73	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	-301,927.00	301,927.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	2,790,942.06	2,790,942.06	0.00	2,790,942.00	0.06	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	43,991.07	-43,991.07	43,991.00	0.07	
Total Other Financing Sources, Uses and Transfers	2,790,942.06	2,746,950.99	43,991.07	2,445,024.00	301,926.99	
Net Change in Fund Balance	2,025,095.33	1,981,104.26	43,991.07	1,981,104.00	0.26	
Beginning Fund Balance - July 1	0.00	0.00	0.00	2,105,478.00	-2,105,478.00	Beginning balance difference to be determined
Ending Balance - June 30	2,025,095.33	1,981,104.26	43,991.07	4,086,582.00	-2,105,477.74	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	13.00	-13.00	Debt Service Fund is not included in Munis, see page38 of audit report
Revenue State (3XXX)	0.00	0.00	0.00	254,967.00	-254,967.00	
Total Revenues	0.00	0.00	0.00	254,980.00	-254,980.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,735,416.00	-1,735,416.00	
Total Expenditures	0.00	0.00	0.00	1,735,416.00	-1,735,416.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,480,436.00	1,480,436.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,480,436.00	-1,480,436.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,480,436.00	-1,480,436.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	22,138,855.22	25,886,528.23	-3,747,673.01	26,141,506.00	-254,977.77	See explanations above
Total Expenditures - Governmental Funds	21,292,456.62	25,040,129.63	-3,747,673.01	24,993,180.00	46,949.63	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	846,398.60	846,398.60	0.00	1,148,326.00	-301,927.40	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	67,742.07	23,751.00	43,991.07	-278,176.00	301,927.00	
Net Change in Fund Balance - Governmental Funds	914,140.67	870,149.60	43,991.07	870,150.00	-0.40	
Beginning Fund Balance - July 1 - Governmental Funds	3,606,470.56	3,606,470.56	0.00	5,798,699.00	-2,192,228.44	
Ending Fund Balance - June 30 - Governmental Funds	4,520,611.23	4,476,620.16	43,991.07	6,668,849.00	-2,192,228.84	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	590,337.30	590,337.30	0.00	590,337.00	0.30	
Total Operating Revenues	590,337.30	590,337.30	0.00	590,337.00	0.30	
Expenditures-Not including Transfers Out or On-behalf	1,560,306.11	1,560,306.11	0.00	1,718,005.00	-157,698.89	
Expenditures-On Behalf	0.00	100,669.09	-100,669.09	0.00	100,669.09	
Expenditures - Depreciation Only (Fund 81)	0.00	60,082.76	-60,082.76	60,083.00	-0.24	
Total Operating Expenses	1,560,306.11	1,721,057.96	-160,751.85	1,778,088.00	-57,030.04	
Operating Income (Loss)	-969,968.81	-1,130,720.66	160,751.85	-1,187,751.00	57,030.34	
Non-Operating Revenue - Interest Income Only (Local) - 1510	7,239.69	7,239.69	0.00	7,240.00	-0.31	
Revenue (State) - 3XXX	17,185.00	17,185.00	0.00	17,185.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	100,669.09	-100,669.09	100,669.00	0.09	
Donated Commodities - 4550	0.00	0.00	0.00	64,552.00	-64,552.00	
Revenue (Federal) - 4XXX, not 4550	943,574.67	942,154.67	1,420.00	942,155.00	-0.33	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	967,999.36	1,067,248.45	-99,249.09	1,131,801.00	-64,552.55	
Other Financing Sources - Transfers In Only - 52XX Transfers	43,991.07	43,991.07	0.00	345,918.00	-301,926.93	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	43,991.07	43,991.07	0.00	345,918.00	-301,926.93	
Change in Net Assets	42,021.62	-19,481.14	61,502.76	289,968.00	-309,449.14	See page 17 of audit report
Beginning Net Assets - July 1	593,460.64	593,460.64	0.00	988,610.00	-395,149.36	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	635,482.26	573,979.50	61,502.76	1,278,578.00	-704,598.50	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	590,337.30	590,337.30	0.00	590,337.00	0.30	
Total Operating Expenses - Proprietary Funds	1,560,306.11	1,721,057.96	-160,751.85	1,778,088.00	-57,030.04	See explanations above
Operating Income (Loss) - Proprietary Funds	-969,968.81	-1,130,720.66	160,751.85	-1,187,751.00	57,030.34	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	967,999.36	1,067,248.45	-99,249.09	1,131,801.00	-64,552.55	
Net Transfers In (Out) - Proprietary Funds	43,991.07	43,991.07	0.00	345,918.00	-301,926.93	
Net Income (Loss) - Proprietary Funds	42,021.62	-19,481.14	61,502.76	289,968.00	-309,449.14	
Net Assets, July 1, 2008 - Proprietary Funds	593,460.64	593,460.64	0.00	988,610.00	-395,149.36	
Net Assets, June 30, 2009 - Proprietary Funds	635,482.26	573,979.50	61,502.76	1,278,578.00	-704,598.50	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	100,669.09	-100,669.09	0.00	100,669.09	
Fund 51 - On-Behalf Expenditures	0.00	100,669.09	-100,669.09	0.00	100,669.09	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	1,443,653.73	-1,443,653.73	1,443,654.00	-0.27	See page 32 of audit report
Depreciation Expense - Fund 81	0.00	60,082.76	-60,082.76	60,083.00	-0.24	See page 32 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,848,342.10	-3,848,342.10	3,848,342.10	0.00	
On-Behalf Payments (Audit)	0.00	0.00	0.00	100,669.00	-100,669.00	Program Error: see page 34 of audit report, note P - Onbehalf payments \$3,848,342.
On-Behalf Payments (Audit - KDE Web)	0.00	-3,848,342.10	3,848,342.10	-3,747,673.10	-100,669.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-227,041.67	227,041.67	0.00	-227,041.67	Not evaluated at this time.
Deductions	0.00	1,443,653.73	-1,443,653.73	0.00	1,443,653.73	
Change Total assets	0.00	-1,670,695.40	1,670,695.40	0.00	-1,670,695.40	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,670,695.40	1,670,695.40	0.00	-1,670,695.40	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	60,082.76	-60,082.76	0.00	60,082.76	Not evaluated at this time.
Change Total assets	0.00	-60,082.76	60,082.76	0.00	-60,082.76	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-60,082.76	60,082.76	0.00	-60,082.76	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-227,041.67	227,041.67	0.00	-227,041.67	Not evaluated at this time.
Total Deductions - Fixed Assets	0.00	1,503,736.49	-1,503,736.49	0.00	1,503,736.49	
Change in Total Fixed Assets	0.00	-1,730,778.16	1,730,778.16	0.00	-1,730,778.16	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-1,730,778.16	1,730,778.16	0.00	-1,730,778.16	